

COMANCHE COUNTY APPRAISAL REVIEW BOARD HEARING PROCEDURES

These guidelines will help you present your case to the ARB:

Prepare a simple, but well-organized, presentation by writing down key facts and figures in logical order. **The ARB must decide on your protest based on the evidence presented at the hearing. Bring the original and four (4) copies of each document you want the Board to consider at the hearing. The Appraisal District will not make copies.** The original copy will be retained by the ARB for its official records. If your protest is well supported by factual data, your chances for remedy are greater since the ARB can quickly and easily understand your arguments. The most persuasive evidence you can present is documented physical evidence including appraisals, sales contracts, copies of closing statements, plats, photographs showing unusual deterioration, estimates of repairs, and other documents concerning the physical condition and value of the property.

Be direct, concise, and honest. Stress facts and circumstances which support your protest.

The property owner who simply says, “This appraisal seems awfully high to me” is not likely to prevail. **Values from prior years or the decisions of previous ARBs do not bind the current ARB. Each tax year stands alone.**

LENGTH OF HEARINGS

The ARB must hear a large number of protests in a relatively short time. The ARB must submit the appraisal records to the Chief Appraiser by July 20. **Consequently, the ARB must be fairly rigid in maintaining its schedule.** The ARB cannot set each protest hearing at a time that is convenient for every property owner. Usually, the ARB hearing is scheduled for 20 minutes. **The ARB may set other time limits for the hearing based on the size and complexity of the property at issue if the property owner so requests at least 4 days before the hearing.**

Hearings are on a 1st come 1st serve basis. 20-minute time slots will be assigned at check-in. **It is most important to be on time for your hearing. Failure to appear** at your hearing in person, by mailing a sworn affidavit containing evidence to support your protest, or by authorized agent or representative, **could result in denial of your protest.**

HEARING PROCEDURES: PROTESTS FROM PROPERTY OWNERS

1. Upon receiving a written notice of protest complying with Sec. 41.44 of the Texas Property Tax Code, the Appraisal Review Board (hereinafter the “Board”) shall assign a case number to the protest and schedule the protest(s) for a hearing. If two or more persons file protests pertaining to the same property, those protests will be heard at the same time. The Board shall notify the Chief Appraiser of the date, time, place and subject matter of each protest hearing. The Board shall deliver written notice to the protesting person of the date, time and place fixed for the hearing on the protest. The notice shall be delivered not later than the 15th day before the date scheduled for the hearing, unless the person agrees to

a shorter period of advance notice. A person consenting to appear at a hearing with less than 15 days written notice must file a written statement to that effect with the Board no later than the time of the hearing.

2. At least 14 days before your hearing, the Appraisal District will mail you the Property Taxpayer Remedies, a copy of all the ARB hearing procedures, and the owner's affidavit of evidence form. Any information the chief appraiser plans to introduce at the hearing will be available for inspection or copying at the appraisal district. If you wish to inspect and/or copy these items, please contact the Appraisal District and arrange for an appointment.

Procedures to Obtain Information:

- A. Submit a written request by mail, fax, email or in person.
 - B. Include enough description and detail about the information requested to enable the governmental body to accurately identify and locate the information requested.
 - C. Cooperate with the governmental body's reasonable efforts to clarify the type or amount of information requested.
3. The Board by rule shall provide for hearings on protests in the evening or on a Saturday.
 4. Tax Code Section 41.45(b-4) allows a property owner to request that a **single-member panel** conduct the protest hearing. The property owner must submit the request not later than the 10th day before the hearing date in writing on the notice of protest or by a written submission. If the ARB does not accept the recommendations made by the single-panel member, the ARB can determine the protest or refer it for rehearing to a single-member panel composed of someone who did not hear the original protest. See end of document for additional information.
 5. Either the protesting property owner or the Chief Appraiser may request that a scheduled hearing be postponed. A request for postponement shall be in writing, if possible, and shall be filed with the Board prior to the scheduled hearing. A property owner, or person designated by the owner as agent, who fails to appear at the hearing is entitled to a new hearing if a written statement is filed within 4 days following the hearing showing good cause for failure to appear and requests a new hearing. The Board shall grant the hearing if: a) the requesting party shows good cause for the postponement; b) the property owner is the requesting party and the Chief Appraiser consents to a postponement; or c) the property owner is the requesting party, and the Chief Appraiser has failed to timely deliver the documents to which the property owner is entitled under Sec. 41.461 of the Texas Property Tax Code. The postponement of a hearing does not require the delivery of additional written notice to the property owner. The Board may, in the exercise of its discretion, postpone a hearing a second time.
 6. **Between the time a protest is filed and the time the Board determines it, no one may communicate with any Board member about the merits of the protest, except during the hearing on the protest. It is permissible, however, to discuss a property that is the object of a pending protest, if the discussion occurs during a hearing on another protest, or during another proceeding before the Board at which the property is compared to another property or used in a sample of properties.**
 7. A protesting property owner is entitled to an opportunity to appear at the hearing and to offer evidence and/or arguments in support of the protest. The property owner must appear either in person, through an agent designated in compliance with Sec. 1.111 of the Texas Property Tax Code, or by affidavit. **A property owner appearing by owner's affidavit of evidence form shall attest to the affidavit before a notary authorized to administer oaths and shall submit that affidavit to the Board before the hearing.** On the receipt of an affidavit, the Board shall notify the Chief Appraiser who may inspect the affidavit and/or obtain a copy upon request. The board may request additional information, including use of its subpoena power.
 8. The Board will not act on a protest if it is cancelled in writing, if the protesting party and the Chief Appraiser agree to a resolution, or if the protesting party fails to appear at the noticed time.
 9. The Chief Appraiser, or his representative, shall appear at each protest hearing to represent the Appraisal District.
 10. Meetings will be held in the Appraisal District's office unless the agenda should require a larger meeting place.
 11. **If timely requested, accommodations will be made for persons who do not speak English or are disabled.**

12. A hearing shall be conducted only as part of a duly noticed open meeting of the Board. The hearing itself shall be open to the public and the agenda will be posted at the Comanche Central Appraisal District, on website at www.comanchecad.org and may be posted at the Comanche County Courthouse.
- 13. The hearing on the property owner's protest shall be limited to the claims stated on his written notice of protest.**
14. The Board reserves the right to deny a hearing on any protest which in its opinion or the opinion of its legal counsel, is not within its authority to determine.
15. Hearings shall be informal to the greatest extent practicable.
16. Parties and witnesses appearing before the Board shall be civil and respectful to the Board and to each other. **The Board will not tolerate abusive language or disruptive behavior and will terminate the hearing of any person guilty of these offenses.** Decisions concerning the protest of such person will be treated with the same careful consideration as all others.
17. The Board conducting a hearing shall make record of the hearing in compliance with applicable rules of the Comptroller of Public Accounts.
18. All hearings will be recorded. Citizens are allowed to record the meetings with their own devices, so long as they do so in a manner that does not, in the discretion of the board, disrupt the meeting, inconvenience or endanger others. Citizens are not allowed to walk around the room carrying a recording device.
- 18. The Board shall attempt to complete a hearing in 20 minutes and may terminate any portion of a hearing in order to insure the prompt completion of the hearing. The Board shall allow the parties approximately equal periods of time in which to offer their evidence and arguments. If more than one protesting property owner appears at the hearing, they will share the same amount of time that would be given a single property owner. A party, who anticipates the need for a hearing longer than 20 minutes, should notify the Board in writing at the time of filing a notice of protest or at least 4 days before hearing date.**
19. Any person offering testimony or evidence at the hearing must be administered an oath by the chairperson of the Board. A written oath may be read and signed, or a verbal oath may be administered. If any person refuses to take an oath, his statements will not be considered as evidence even if he is allowed to address the Board. The secretary shall note this refusal for the record before the board hears testimony.
20. The testimony of a party or witness may be in narrative form and need not be presented in the form of a Question-and-answer examination.
21. Cross-examination of a party or witness shall be limited to good-faith efforts to elicit relevant information from the party or witness. Cross-examination will not be permitted to the extent that it appears intended primarily to insult, harass or embarrass the party or witness. Whenever practicable, alleged errors in the testimony of a party or witness should be brought to the attention of the Board through arguments addressed to the Board, rather than through cross-examination.
22. Documents and records previously requested by the protesting property owner or by the Chief Appraiser under Sec. 41.461, but not made available to the requesting party at least 14 days before the scheduled or postponed hearing, may not be used as evidence in the hearing.
- 23. Documents and tangible things offered as evidence shall be originals or true and correct duplicates of originals and will be retained by the ARB or it will not be considered as evidence.** Bring the appropriate number of copies of your evidence so each of the 3 ARB members & the CAD receive one.
- 24. No evidence can be displayed from a cell phone, laptop or electronic device unless a hard copy is provided.**

25. Conduct of ARB Hearings (formal hearings, not informal meetings between owners and Appraisal District Staff)

<https://comptroller.texas.gov/taxes/property-tax/docs/arb/2023-model-hearing-procedures.pdf>
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Before each hearing, all ARB members should review the docket for conflicts of interest.

[Tax Code Section 5.103(b)(2), (9), and (10)]

1. Conducting Hearings Open to the Public

This introductory statement must read at the beginning of each hearing:

We are the appraisal review [board or panel] that will hear your protest today. We are not employees of the appraisal district. We are appointed to perform an independent review of your protest. You can complete a survey regarding your experience today [provide instructions on how to fill out the survey]. The survey is voluntary. You also have the right to appeal our decision. We will provide the appeal information to you with our determination.

The ARB or ARB panel does not have to read the statement above if the owner or agent has previously appeared before the ARB or any ARB panel for the ARB for that county that same day.

ARBs should conduct most protest hearings in the following order:

- a. Commence the hearing and announce the assigned protest number, property location, property owner and other identifying information.
- b. Announce that, in accordance with Tax Code Section 41.45(h), the parties must provide all written and electronic material that has not been provided.
- c. State that the ARB members who are considering the protest have not communicated with anyone about the protest and have signed affidavits to that effect.
- d. Welcome the parties and remind them of the content of the hearing procedures, time limits for the hearing, and other relevant matters.
- e. Ask if any testifying witness holds a license or certificate from the Texas Appraiser Licensing and Certification Board and if the witness is appearing in that capacity.
- f. Inform witnesses that they must give all testimony under oath and swear-in 8 all witnesses who plan to testify.
- g. Ask the property owner to decide if he/she wishes to present his/her evidence and argument before or after the appraisal district.
- h. If the property owner or agent presents his/her case first, he/she will present evidence (documents and/or testimony). If witnesses are present, the property owner or agent can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the property owner or agent must state an opinion of the property's value (if applicable).
- i. Next, the appraisal district representative may cross-examine the property owner, the agent or representative and/or witnesses.
- j. If the property owner or agent presented his/her case first, the appraisal district representative will present evidence (documents and/or testimony) next. If witnesses are present, the appraisal district representative can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the appraisal district representative must state an opinion of the property's value (if applicable).
- k. Then, the property owner or agent can cross-examine the appraisal district representative and/or witnesses.
- l. The parties cannot examine or cross-examine the ARB members.
- m. The party presenting its case first can offer rebuttal evidence (additional evidence to refute evidence presented by the other party).

- n. The other party can then offer rebuttal evidence.
- o. The party presenting its case first must make its closing argument and state the ARB determination being sought.
- p. The party presenting its case second must make its closing argument and state the ARB determination being sought.
- q. The ARB or panel chair must state that the hearing is closed.
- r. The ARB or panel must deliberate orally. No notes, text messages, or other forms of written communication are permitted.
- s. The ARB or panel chairman must ask for a separate motion for each matter that was the subject of the protest hearing. The motion should include the exact value or issue protested. The ARB must take a vote and a designated appraisal district staff person or ARB member must record it. The parties must make separate motions and the ARB must make separate determinations for each protested issue (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations). Single-member panels must make a recommendation on each motion submitted under protest, however, the ARB will ultimately accept the panel's determination, make its own determination on the protest, or refer the matter for rehearing to a single-member panel composed of someone who did not hear the original protest. Special panels appointed in certain counties must make a recommendation on each motion submitted under protest, however, the ARB will ultimately accept the panel's determination or refer the matter for rehearing to another special panel composed of members who did not hear the original protest. If ARB does not have at least three other special panel members available, the ARB may make the determination.
- t. Thank the parties for their participation and announce the ARB determination(s) and that an order determining protest will be sent by certified mail or email in counties with populations greater than 120,000 where property owners can submit a written request for email delivery of the notice of determination. Provide the property owner or agent documents indicating that the members of the board hearing the protest signed the required affidavit

After hearings end for the day the ARB should recess until the next day.

HEARING PROCEDURES: CHALLENGES FROM TAXING UNITS

1. A challenge from a taxing unit shall be heard in the same manner as a protest from a property owner, and a challenging taxing unit is entitled to the same rights as protesting property owner, except in the following respects.
 - A. The presiding officer of the taxing unit's governing body shall be notified of the challenge hearing by written notice delivered not later than the 10th before the date set for the hearing.
 - B. A taxing unit does not have an automatic right to a postponement because the Chief Appraiser has failed to deliver documents requested by the taxing unit. The Board may conclude, however, that the Chief Appraiser's failure to deliver such documents constitutes good cause for a postponement.
2. If a challenge involved 5 properties or fewer, the owners of those properties will be allowed to appear and offer evidence and arguments at the hearing.
3. An unauthorized communication with a Board member concerning a challenge does not automatically require that member to be recused from the hearing and determination of the challenge. Members participating in a hearing are not required to sign affidavits denying such communications. A member should be recused, however, if improper communications have interfered with the member's objectivity.
4. A taxing unit may not appear at a hearing by affidavit only and must appear through an agent.
5. Documents and records are not admissible merely because the party offering them failed to produce them for the opposing party prior to the hearing.

PROCEDURES FOR TELEPHONE HEARINGS

1. A property owner wishing to appear for a hearing by telephone conference call must:
 - a. notify the Appraisal Review Board (ARB) in writing not later than the tenth day before the date of the hearing; and
 - b. provide any evidence in the form of a written notarized affidavit filed before the hearing begins. You may use the Comptroller Form 50-283 included with packet.**
2. The property owner should call (325) 356-3650 approximately five minutes before the hearing is scheduled to start.
 - a. When the owner's call is answered, the owner should be prepared to give:
 - i. the owner's name.
 - ii. the protest/case number(s) identifying the protest(s); and
 - iii. the telephone number at which the owner can be reached.
 - iv. the ARB Chairman will advise the owner that the hearing testimony will be recorded and attached to property identification number of the protested property, which will be subject to Texas Open Meeting requests.
 - b. If a panel is not available to hold the hearing right away, the ARB member or staff member answering the call will advise the property owner that the owner may be placed on hold.
 - c. If a property owner not represented by an agent has had to wait more than two hours from the time scheduled for his/her hearing and the hearing has not begun, the owner may terminate the call if he/she is on hold. The owner should promptly call the ARB and state that he/she is exercising the right to request a postponement of the hearing.
3. **The property owner is responsible for ensuring a clear connection from his/her end of the telephone connection.**
 - i. The property owner should use a land-line telephone or, if the owner uses a cell phone, he/she should call from a place with a strong, reliable connection to a cellular network. A property using a VOIP telephone should ensure that the Internet connection is fast enough to provide clear transmission of sound without buffering.
 - b. The owner should separate himself/herself from background noises like televisions and barking dogs, noises that might interfere with the panel's ability to hear and understand the owner.
 - c. If a call is dropped or if the property owner's speech is garbled or indecipherable, the ARB panel may terminate the call and make one attempt to reestablish a connection with property owner or wait for the property owner to call again. If the connection cannot be reestablished after one attempt, the panel will proceed with the hearing and owner will have no further opportunity to participate in the hearing by telephone.**
4. **If the property owner provides documents, photographs tables or other items with his/her affidavit, the owner should label those items prominently with the first being labeled PO 1, the second being labeled PO 2, etc.** If the owner wishes to emphasize certain portions of an item, the owner should highlight those portions or otherwise set them off with colored marking. When the Appraisal District provides items to the property owner before the hearing or at the beginning of the hearing, the District should label those items prominently with the first being labeled A, the second being labeled B, etc. During the hearing, the owner, the panel members, and the representatives of the Appraisal District should refer to the items by their exhibit numbers.
5. A property owner may not offer additional documentary evidence except as provided by the tax code. The owner may comment on evidence that is presented through an affidavit or by the Appraisal District. Panel members will not ask a property owner to present documentary evidence by telephone.

The property owner is responsible for providing access to another person that the owner invites to participate in the hearing.

GUIDELINES FOR RESCHEDULING TAXPAYER PROTESTS BEFORE THE COMANCHE COUNTY APPRAISAL REVIEW BOARD

Pursuant to Property Tax Code Sec. 41.45(e), a property owner who has not designated an agent under Sec 1.111 to represent them at the hearing and who fails to appear at the hearing is entitled to one postponement without good cause.

In addition, PTC Sec 41.45(e-1) states the board shall reschedule a hearing if the property owner or the owner's agent files, **not later than the 4th day after the hearing occurred**, a written statement with the Appraisal Review Board showing **good cause** for the failure to appear and requests a new hearing.

PTC Sec. 41.45(e-2) for purposes of Subsections (e) and (e-1), "good cause" means a reason that includes an error or mistake that:

1. was not intentional or the result of conscious indifference.
2. Will not cause undue delay or other injury to the person authorized to extend the deadline or grant a rescheduling.

Protests rescheduled due to the exceptions mentioned above will be considered at the convenience of the ARB so as not to delay the timely certification of the appraisal rolls pursuant to the Texas Property Tax Code.

Pursuant to Property Tax Code Sec. 41.44b A property owner who files his notice of protest **after the deadline** prescribed by Subsection (a) of this section **but before** the appraisal review board approves the appraisal records is entitled to a hearing and determination of the protest if he shows written good cause as determined by the board for failure to file the notice on time.

For purposes of failure to protest before deadline pursuant to PTC Sec 41.44(b) the ARB has defined "good cause". If a property owner fails to take a required action within the time limits expressed in the PTC, the Comanche County Appraisal Review Board will find that "good cause" for an extension of time to take that action exists only if the property owner demonstrates that **ALL** of the following conditions apply:

1. The failure to act was:
 - a. Not done deliberately, or because of conscious indifference on the part of the property owner, but occurred because of an accident or honest mistake, and
 - b. Was caused by unforeseen events beyond the control of the property owner.
2. Upon learning of the failure to act, the property owner diligently attempted to remedy the failure as soon as was possible.
3. The **relief sought** by the property owner **will not affect appraised values** which have already been approved by the ARB and certified to the affected taxing units; and
4. The Tax Code specifically authorizes a hearing on the late protest if a finding of "good cause" is made, and the protest is filed within the time period authorized by the Tax Code.

Examples of good cause would include incidents completely outside the control of the property owner, and would include the following (others may be added):

1. Accident
2. Illness

3. Emergency
4. Act of God
5. Reliance on mistaken Appraisal District advice (if admitted by district)
6. Misunderstanding regarding appraisal district advice (if admitted by district)
7. Agent ceased representing property owner and did not communicate this fact to the owner
8. Owner tried to comply in good faith, but mistake was made (clerical error, wrong postage, mail sent to tax assessor instead of appraisal district, etc.).

Examples of No-good cause:

1. Forgot
2. Conflicting social engagement
3. Too busy
4. Too difficult or too time-consuming
5. Was never told that action was necessary
6. Did not understand requirements of Tax Code (and made no effort to inquire)
7. Taxes are too high, and ARB should provide remedy
8. Was on vacation and mail was not forwarded.

Each request for a rescheduled hearing or late protest will be considered individually by the ARB based on the criteria outlined in this set of guidelines.

The claims of good cause for failure to appear and late-filed protests will be carefully considered and uniformly applied while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

Members of the ARB shall comply with the law and should act at all times in a manner that promotes confidence in the integrity and impartiality of the ARB.

GUIDELINES FOR ADMINISTERING SINGLE (ONE) PERSON PANELS IN TAXPAYER PROTEST HEARINGS BROUGHT BEFORE THE COMANCHE COUNTY APPRAISAL REVIEW BOARD (ARB)

1. Pursuant to the amendments to the Tax Code made by the Texas legislature in 2021, the following administrative procedures have been adopted by the Comanche County ARB.
2. Tax Code §41.44(d) now provides that a notice of protest form (as promulgated by the Comptroller) must permit a property owner to optionally request that the protest be heard by a **single-member panel** as authorized by §41.45(b-4). The ARB shall make the forms readily available and deliver one to a property owner on request.
3. The ARB shall sit in a single-member panel (instead of a quorum) to conduct a protest hearing under this section if the property owner requests that the hearing be conducted by a single-member panel:
 - a. in the notice of protest; or
 - b. in writing submitted to the ARB not later than the 10th day before the date of the hearing.
4. The recommendation of the single-member panel regarding the protest determination shall be presented for approval to the full ARB as soon as practicable. If the recommendation of a

single-member panel is not accepted by the full ARB board, the ARB shall proceed as provided in §41.45(b-5).

5. Not later than June 15th of each year, the presiding officer of the ARB shall determine in a public meeting whether any ARB members are uncomfortable with serving, or consider themselves unqualified (e.g., first-year ARB members with no prior experience) to serve, on a single-member panel.
6. The secretary of the ARB shall develop a roster of ARB members who agree to serve on a single-member panel; the secretary may delegate this duty.
7. The roster shall list ARB members who agree to serve on single-member panels in alphabetical order, and single-members will be selected as their alphabetical turn arises.
8. In the sole discretion of the presiding officer, an eligible member may be skipped over for good cause.
9. ARB members who must recuse themselves from serving on a given single-member panel should be chosen for the next single-member panel appointment that arises.
10. The ARB will make every effort to accommodate all property owners who seek to protest to a single-member panel, but scheduling issues may arise if the ARB's docket is full.
11. Property owners who prior to the protest have timely indicated that they wish to proceed before a single-member panel, but after the single-member protest is scheduled, or even at the time the protest is called to be heard, change their mind (or indicate confusion regarding the original election of a single-member panel) will be allowed to protest before a regular-size panel that day if scheduling is possible. Otherwise, the protest hearing will be rescheduled if the rescheduling does not impact the ARB's timing regarding certification of the appraisal records. In the latter case, the property owner may be required to appear before a single-member panel, as originally requested.

Property owners who failed to timely request a single-member panel and were originally assigned to appear before a regular-size panel, will be accommodated, if at all possible, which accommodation shall not be unreasonably denied.

Chairperson
Appraisal Review Board
Approved 5-9-2023